

**STATE OF HAWAII — DEPARTMENT OF TAXATION**

**RESALE CERTIFICATE**  
**GENERAL FORM 2**

(For use where the Purchaser is to give Certificate in Special Form for purchases for projects for which a building permit is required.)

To \_\_\_\_\_  
(Name of Seller)

\_\_\_\_\_  
(Address of Seller)

\_\_\_\_\_  
(Date of this Certificate)

\_\_\_\_\_  
(City) (State) (ZIP Code)

The undersigned hereby certifies the following as Purchaser or for the below named Purchaser, pursuant to section 237-13(2)(F) of the General Excise Tax Law, Chapter 237, Hawaii Revised Statutes, as amended, and Title 18 Rules of the Director of Taxation Relating to Resale Certificates and Sales at Wholesale:

That the Purchaser is the holder of Hawaii G.E./Use Identification No. \_\_\_\_\_ under the General Excise Tax Law.

That the nature and character of the Purchaser's business is

\_\_\_\_\_  
\_\_\_\_\_

That until this Certificate is revoked by notice in writing it shall apply to all sales of tangible personal property which the Purchaser shall purchase from the Seller named above, except those orders as to which the Purchaser shall specify by notice in writing that this Certificate does not apply.

That all of the tangible personal property to which this Certificate applies will be used for purposes of resale, as set forth in section 237-4(1) of the General Excise Tax Law and section 18-237-(a)(1) of the above noted Rules; or for incorporation by the Purchaser into a manufactured product which will be sold, as set forth in section 237-4(2) of the General Excise Tax Law and section 18-237-4(a)(2) of the above noted Rules; or for incorporation by the Purchaser (who is engaged in the contracting business or is subject to taxation the same as if engaged in the business of contracting), into a structure or other improvement on land as set forth in section 237-4(4) of the General Excise Tax Law and section 18-237-4(a)(3) of the above noted Rules.

That when materials or commodities are purchased for incorporation into a structure or other improvement on land for which a building permit is required, the Purchaser will give notice in writing to the Seller as to this project, and those purchases shall be covered by a Special Form of resale certificate for each project. However, the Special Form shall not be required for purchases made for addition to general stock.

\_\_\_\_\_  
(Name of Purchaser)

\_\_\_\_\_  
(Address of Purchaser)

\_\_\_\_\_  
(Type of Organization, e.g., corporation, partnership, individual)

\_\_\_\_\_  
(Signature of person signing this Certificate for the Purchaser, and title, or source of authority)

Seller should retain this Certificate for Seller's files. Do not send to the Department of Taxation.